

EXHIBIT “K”

Malibu Textiles, Inc.
49 West 37th Street
New York New York 10018

October 22, 2007

Robert Jablin
Metritek LLP
6100 Park of Commerce Boulevard
Boca Raton, FL 33487-8207

Dear Robert:

This letter is to confirm the terms on which Metritek LLP ("Metritek") and Malibu Textiles, Inc. ("Company") agreed to work together on the lace design annexed as Exhibit A, which Company commissioned from Metritek starting in or around June 2002.

1. In exchange for good and valuable consideration, acknowledged as received, Company commissioned Metritek to create the original design(s) specified in Exhibit A (the "Works"), which the Company acknowledges Metritek delivered to it.

2. Metritek and Company agree that the Works are works made for hire for the Company (as that term is defined in Section 101 of the 1976 Copyright Act) and to the extent that the Works are determined not to be works made for hire, Metritek hereby irrevocably and perpetually assigns and transfers ownership of all rights, including but not limited to copyright rights in the Works throughout the world to Company, and expressly waive any "artist's rights" or "moral rights" Metritek might have in the Works. Metritek will, upon Company's request, execute, acknowledge, deliver and/or record such additional documents as Company may deem necessary to evidence and effectuate Company's rights hereunder. Metritek hereby grants Company the right, as its attorney-in-fact, to execute, acknowledge, deliver and record in the U.S. Copyright Office, any foreign equivalent thereof, or elsewhere any and all such documents that Metritek fails or refuses promptly upon request to execute, acknowledge, deliver, and record

Very truly yours,

Malibu Textiles, Inc.

By: _____ Richard Samuels

I confirm this letter accurately states our agreement:

Robert Jablin
Metritek, LLP

(A060755.DOCU)

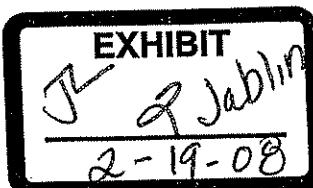


EXHIBIT A

WORKS DESCRIPTION

SKETCH #1088, KNOWN AS MALIBU STYLE NOS. 2479 and 2351

SKETCH #1088

P 00009



January 02,2007

Metritek Limited
6100 Park of Commerce Boulevard
Boca Raton, Florida 33487-8207

Malibu

Attention: Richard Samuels

Please find enclosed original sketch for your style# 39130/2351 as
requested.

12479

Thank You.

Sincerely,

Adriana Baltar

Adriana Baltar

P 00011

SKETCH #1088

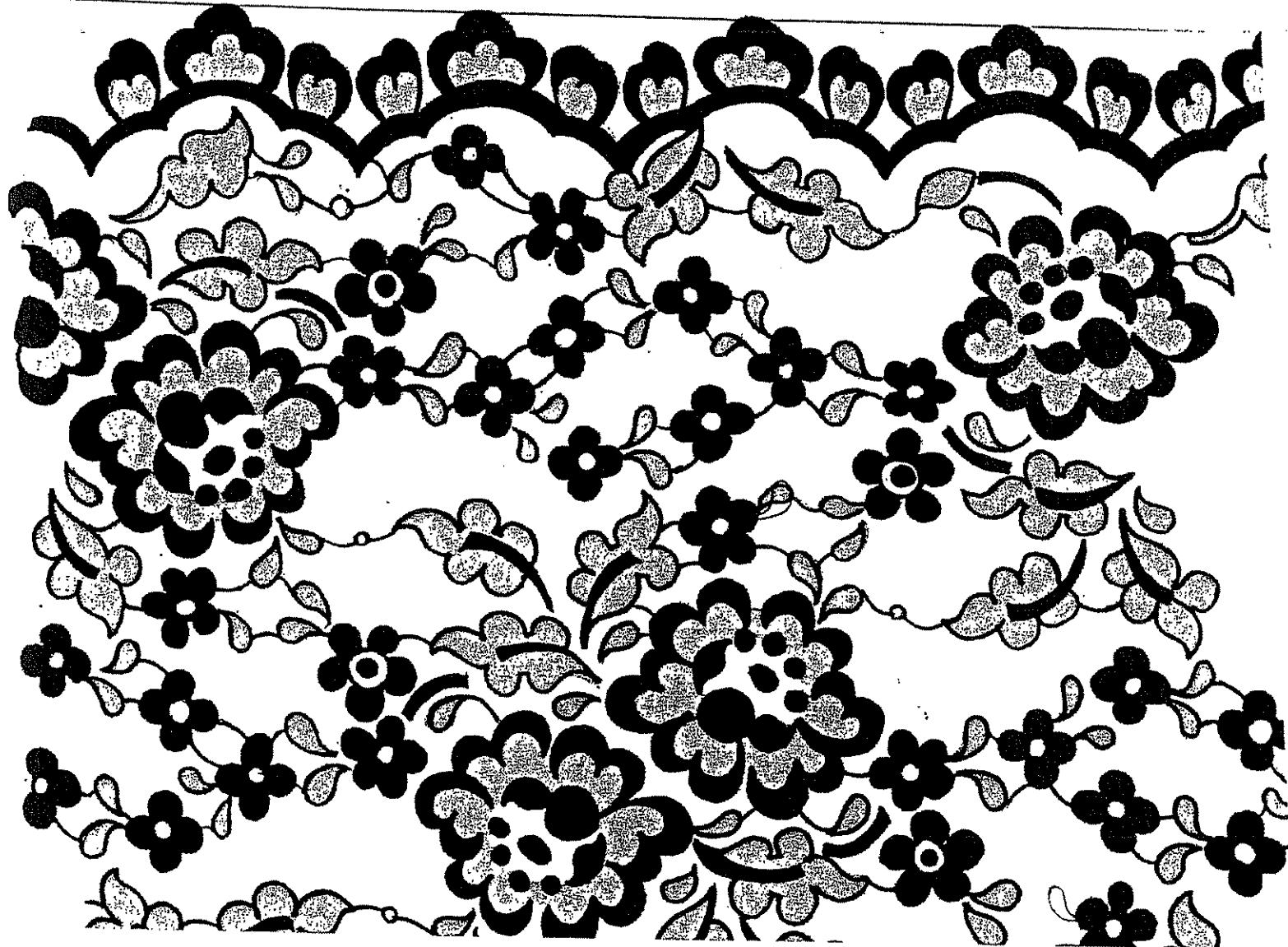


EXHIBIT “M”

January 28, 2008

Robert Jablin
Metritek LLLP
6100 Park of Commerce Boulevard
Boca Raton, FL 33487-8207

Samuels
3/6

Dear Robert:

This letter is to confirm the terms of the oral agreement under which Metritek LLLP ("Metritek") and Malibu Textiles, Inc. ("Company") have been operating regarding the lace design known as Malibu Style Nos. 2479 and 2351 (annexed as Exhibit A), which Company commissioned from Metritek starting in or around June 2002 (the "Commissioned Date").

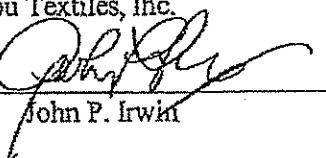
1. In exchange for good and valuable consideration, acknowledged as received, Company commissioned Metritek to create the original design specified in Exhibit A (the "Work"), which the Company acknowledges Metritek delivered to it.

2. Effective as of the Commissioned Date, Metritek and Company agree that the Work is a work made for hire for the Company (as that term is defined in Section 101 of the 1976 Copyright Act). To the extent that the Work is determined not to be a work made for hire, Metritek, effective as of the Commissioned Date, irrevocably and perpetually assigns and transfers to Company ownership of all rights in the Work, including but not limited to copyright rights in the Work throughout the world and the right to sue for past, present and future infringements thereof, and expressly waives any "artist's rights" or "moral rights" Metritek might have in the Work.

3. Metritek will, upon Company's request, execute, acknowledge, deliver and/or record such additional documents as Company may deem necessary to evidence and effectuate Company's rights hereunder. Metritek hereby grants Company the right, as its attorney-in-fact, to execute, acknowledge, deliver and record in the U.S. Copyright Office, any foreign equivalent thereof, or elsewhere any and all such documents that Metritek fails or refuses promptly upon request to execute, acknowledge, deliver, and record.

Very truly yours,

Malibu Textiles, Inc.

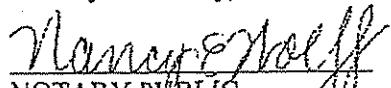
By: 

John P. Irwin

I confirm this letter accurately confirms our agreement:


Robert Jablin
Metritek, LLLP

Sworn to before me on this
28th day of January, 2008



NOTARY PUBLIC
(A061257.DOC1)

NANCY E. WOLFF
Notary Public, State of New York
No. 02WO478832
Qualified in New York County
Commission Expires September 30, 2008

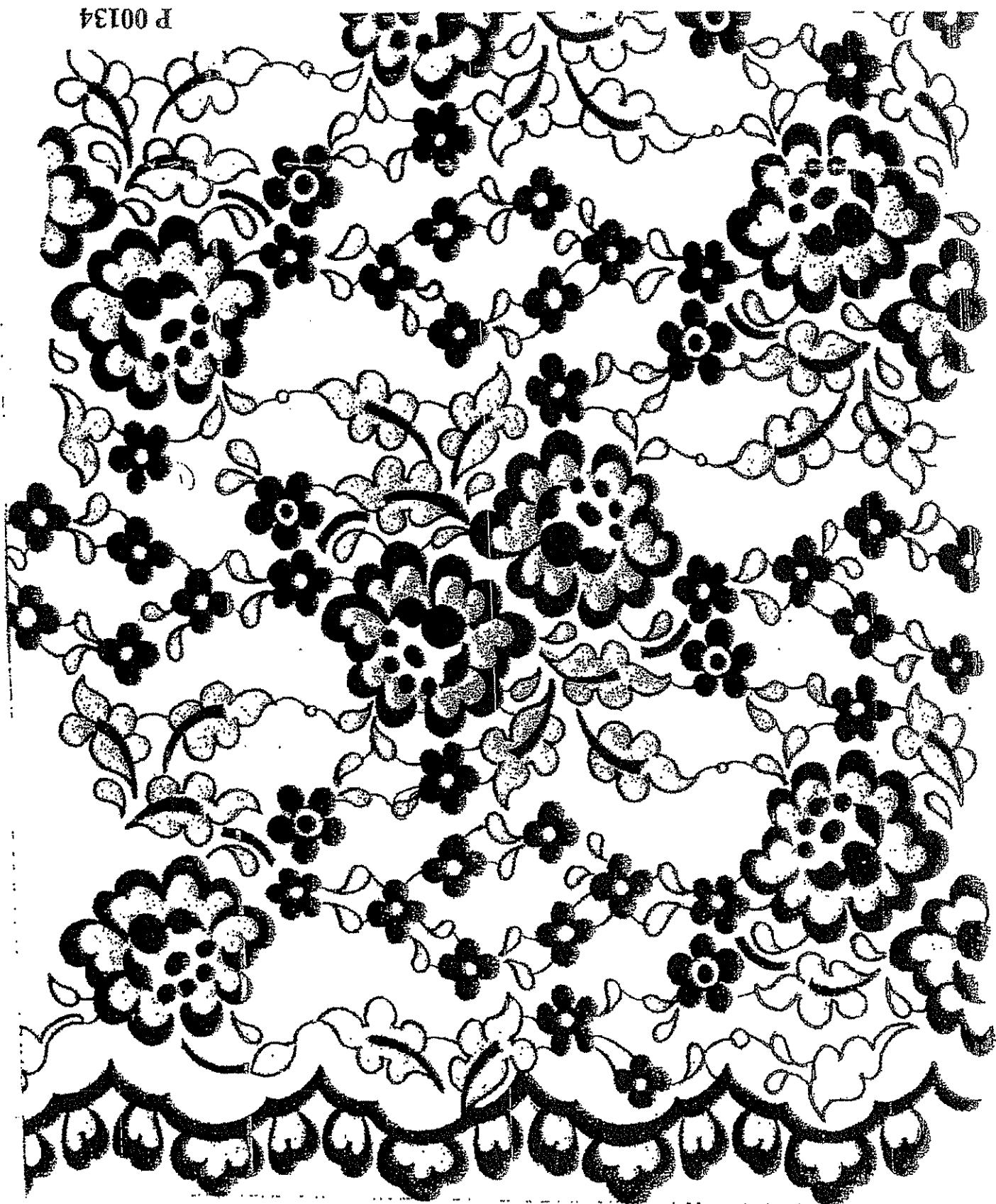
P 00132

EXHIBIT A

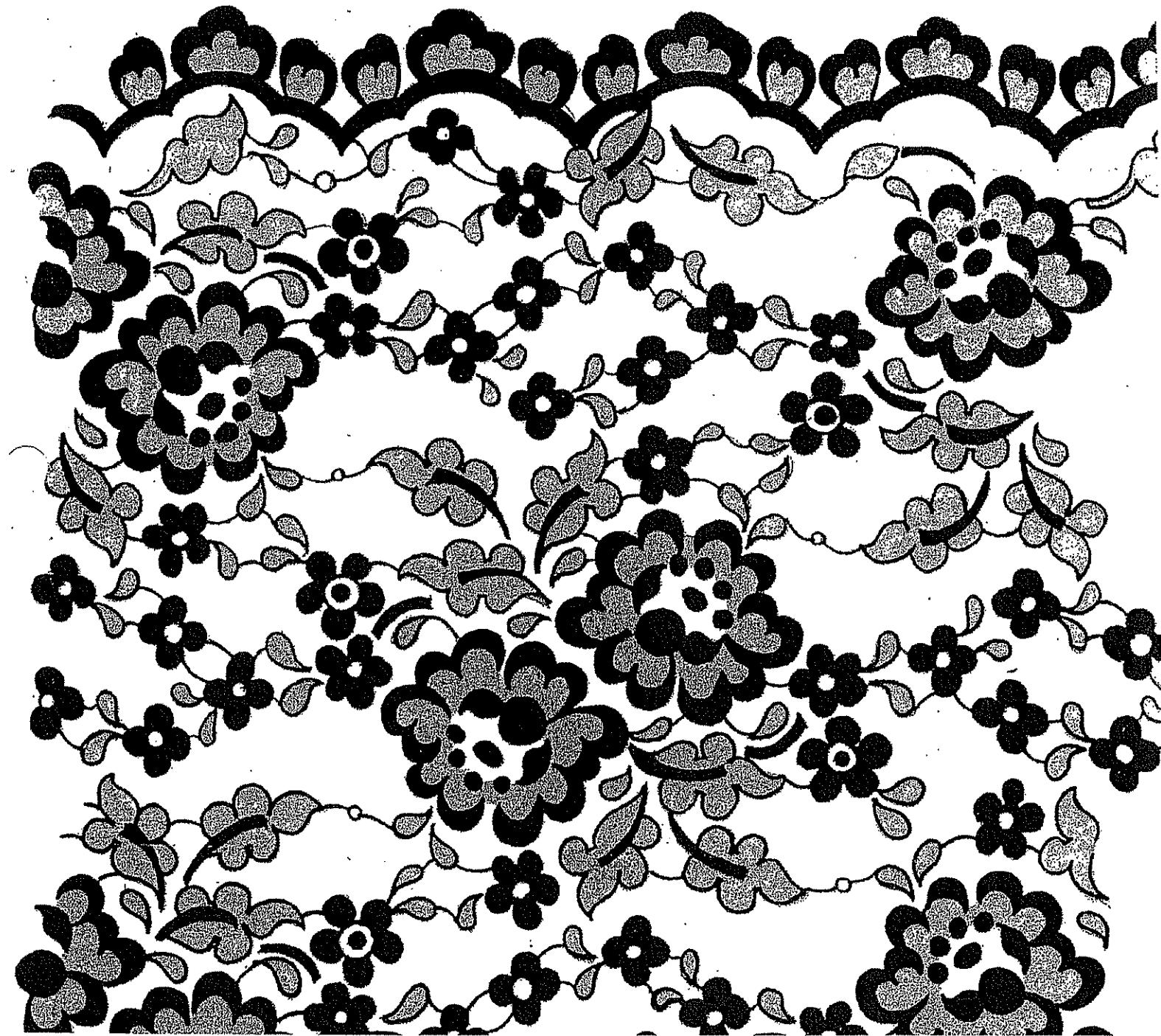
WORKS DESCRIPTION

SKETCH #1088, KNOWN AS MALIBU STYLE NOS. 2479 and 2351

P 00134



SKETCH #1088



New York New York 10018

January 28, 2008

Robert Jablin
 Metritek LLLP
 6100 Park of Commerce Boulevard
 Boca Raton, FL 33487-8207

Dear Robert:

This letter is to confirm the terms of the oral agreement under which Metritek LLLP ("Metritek") and Malibu Textiles, Inc. ("Company") have been operating regarding the lace design known as Malibu Style No. 2433 (annexed as Exhibit A), which Company commissioned from Metritek starting in or around May 2003 (the "Commissioned Date").

1. In exchange for good and valuable consideration, acknowledged as received, Company commissioned Metritek to create the original design specified in Exhibit A (the "Work"), which the Company acknowledges Metritek delivered to it.

2. Effective as of the Commissioned Date, Metritek and Company agree that the Work is a work made for hire for the Company (as that term is defined in Section 101 of the 1976 Copyright Act). To the extent that the Work is determined not to be a work made for hire, Metritek, effective as of the Commissioned Date, irrevocably and perpetually assigns and transfers to Company ownership of all rights in the Work, including but not limited to copyright rights in the Work throughout the world and the right to sue for past, present and future infringements thereof, and expressly waives any "artist's rights" or "moral rights" Metritek might have in the Work.

3. Metritek will, upon Company's request, execute, acknowledge, deliver and/or record such additional documents as Company may deem necessary to evidence and effectuate Company's rights hereunder. Metritek hereby grants Company the right, as its attorney-in-fact, to execute, acknowledge, deliver and record in the U.S. Copyright Office, any foreign equivalent thereof, or elsewhere any and all such documents that Metritek fails or refuses promptly upon request to execute, acknowledge, deliver, and record.

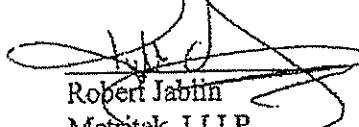
Very truly yours,

Malibu Textiles, Inc.

By: 

John P. Irwin

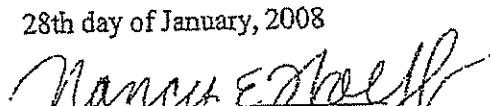
I confirm this letter accurately confirms our agreement:

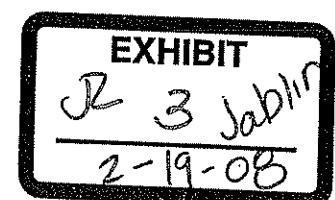

 Robert Jablin
 Metritek, LLLP

Sworn to before me on this
 28th day of January, 2008

NOTARY PUBLIC

{A061254.DOCU}


 NANCY E. WOLFE
 Notary Public, State of New York
 No. 02WO4788832
 Qualified in New York County
 Commission Expires September 30, 2009

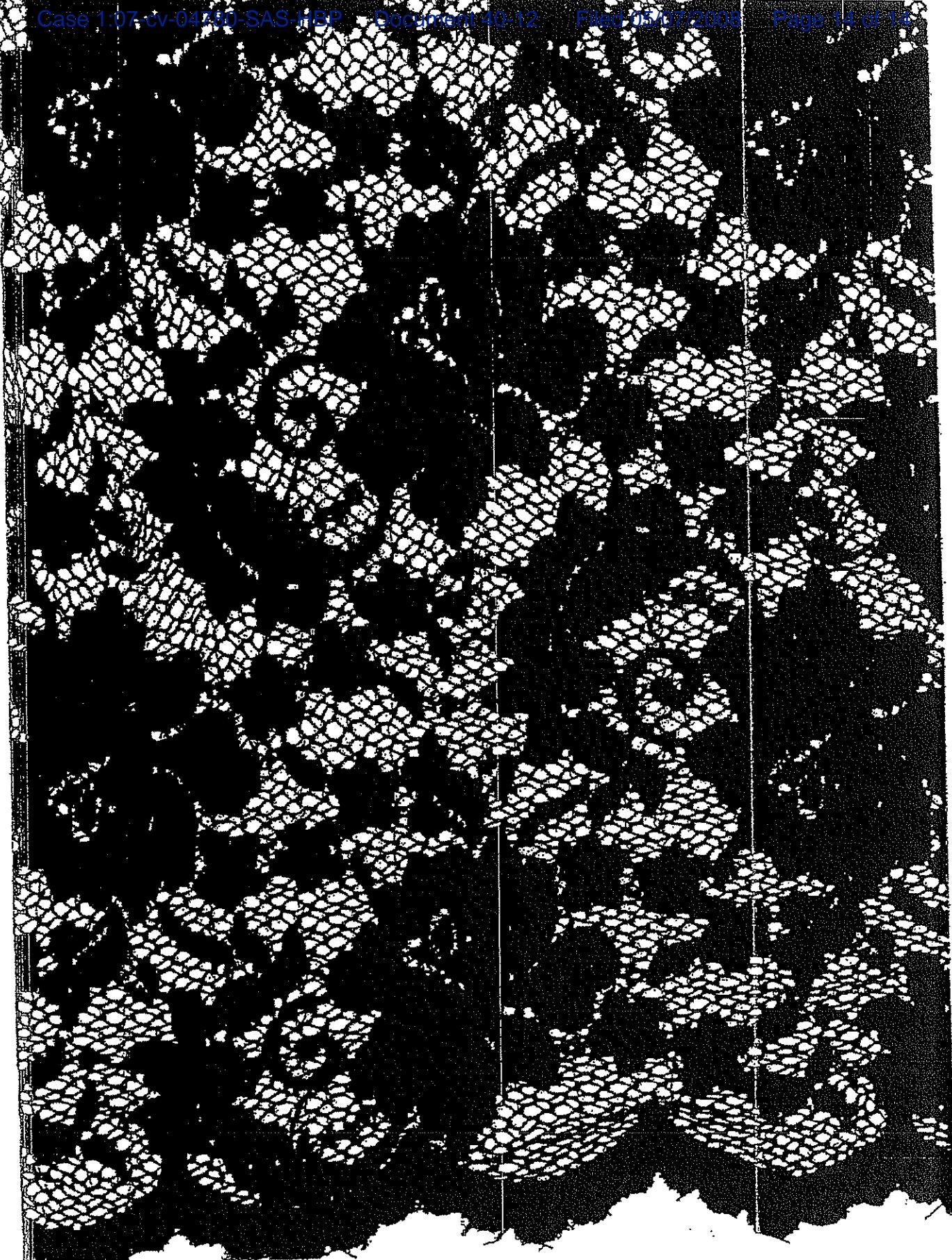


P 00129

EXHIBIT A

WORKS DESCRIPTION

MALIBU STYLE NO. 2433



P 00131